

**Iowa Fiduciary Income Tax Payment Voucher**  
**INSTRUCTIONS**

Send this completed voucher with any remittance necessary to ensure that 90% or more of the correct amount of tax is paid on or before the expiration of your regular due date.

Estates and trusts are not required to file an application requesting additional time to file their fiduciary income tax returns. Instead, all taxpayers who have paid 90% or more of their correct tax on or before the regular due date of the return automatically have an additional six months in which to file their return and pay any additional tax due with no penalty. Interest is still due on any additional tax paid after the regular due date. Taxpayers who have not paid 90% or more of their correct tax on or before the regular due date of their fiduciary income tax return are not allowed the 6-month additional period of time to file and owe both penalty and interest on the additional tax after the regular due date of their return.

**Mail payment voucher and remittance to:**

Fiduciary Return Processing  
Iowa Department of Revenue  
PO Box 10467  
Des Moines, Iowa 50306-0467

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not remitted by the due date and at least 90% of the correct tax is not paid by the due date. The penalty can only be waived under limited circumstances.

**Penalty for Failure to Timely Pay the Tax Due:** When the return has been filed timely, a penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and the failure to pay penalty are applicable, the failure to file penalty will take precedence.

## Questions?

www.iowa.gov/tax  
e-mail: [idr@iowa.gov](mailto:idr@iowa.gov)



Iowa Department of Revenue  
www.iowa.gov/tax

**Iowa Fiduciary Income Tax Payment Voucher**

For calendar year \_\_\_\_\_ or fiscal year beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

PRINT name of estate or trust (last name, first name, middle initial)																		Department of Revenue number																																																					
Name, address, and title of fiduciary																		Federal Employer ID Number																																																					
Name of attorney																		County																																																					
Address of attorney																		City																		State																		ZIP																	
Attorney's telephone number																		Check whether an estate <input type="checkbox"/> or trust <input type="checkbox"/>																		Probate number																																			

Date of payment \_\_\_\_\_  
Make check payable to **Treasurer — State of Iowa**  
63-007 (09/09/11)

# IA 1041V 20

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